



NEW APPLICATION

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AZ CORP COMMISSION
DOCKET CONTROL

October 21, 2010
Via Overnight Delivery

Docket Control Center
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

T-20766A-10-0433

RE: **WiMacTel, Inc.** - Application and Petition for Certificate of Convenience and Necessity to Provide Intrastate Telecommunications Services

Dear Sir/Madam:

Enclosed for filing are the original and thirteen (13) copies of the initial application and proposed local/long distance and exchange access tariffs filed on behalf of WiMacTel, Inc.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it in the self-addressed, stamped envelope enclosed for this purpose.

Any questions you may have regarding this filing may be directed to me at (407) 740-3001 or via e-mail at tforte@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Thomas M. Forte
Consultant to WiMacTel, Inc.

Enclosures
TMF/mp

cc: James MacKenzie – WiMacTel, Inc. (E-Mail)
file: WiMacTel – AZ Local
tms: AZ11000

Arizona Corporation Commission
DOCKETED

OCT 22 2010

DOCKETED BY	NR
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**APPLICATION
CERTIFICATE OF CONVENIENCE & NECESSITY**

If the Applicant wants to provide any type of Non-Customer Owned Pay Telephone (“COPT”) telecommunications services in Arizona, provide the Arizona Corporation Commission (“Commission”) with information being requested.

Remember that information submitted for a Certificate of Convenience and Necessity (“CC&N”) will be made part of the public record (including financial statements). Any information designated as confidential will not be accepted by Docket Control. Mail your original CC&N application plus thirteen (13) copies to Arizona Corporation Commission, Docket Control, 1200 W. Washington Street, Phoenix, AZ 85007-2927.

Make sure you use the Application form dated May 24, 2010. Also, make sure you answer each numbered item and part of the item in each section of the Application form. If you do not use the correct Application form and/or do not completely answer the numbered item(s), Staff will request the Applicant to re-submit the Application form and/or complete any of the numbered item(s) and part of the item in a data request. In order for Staff to review your Application, complete the following form. Thank you.

ARIZONA CORPORATION COMMISSION

**Application and Petition for Certificate of Convenience and Necessity to Provide
Intrastate Telecommunications Services**

Mail original plus 13 copies of completed application to:

For Docket Control Only:
(Please Stamp Here)

Docket Control Center
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007-2927

Please indicate if you have current applications pending
in Arizona as an Interexchange reseller, AOS provider,
or as the provider of other telecommunication services.

Type of Service: _____

Docket No.: _____ Date: _____ Date Docketed: _____

Type of Service: _____

Docket No.: _____ Date: _____ Date Docketed: _____

A. COMPANY AND TELECOMMUNICATION SERVICE INFORMATION

(A-1) Please indicate the type of telecommunications services that you want to provide in Arizona and mark the appropriate box(s).

- Resold Long Distance Telecommunications Services (Answer Sections A, B).
- Resold Local Exchange Telecommunications Services (Answer Sections A, B, C).
- Facilities-Based Long Distance Telecommunications Services (Answer Sections A, B, D).
- Facilities-Based Local Exchange Telecommunications Services (Answer Sections A, B, C, D, E)
- Alternative Operator Services Telecommunications Services (Answer Sections A, B)
- Other _____ (Please attach complete description)

(A-2) The name, address, telephone number (including area code), facsimile number (including area code), e-mail address, and World Wide Web address (if one is available for consumer access) of the Applicant:

WiMacTel, Inc.,
1882 Porter Lake Drive, Suite 101, Sarasota, FL 34240
Telephone: (888) 476 - 0881
Facsimile: (403) 398 - 0714
james.mackenzie@quortechequities.com
www.wimactel.com

(A-3) The d/b/a ("Doing Business As") name if the Applicant is doing business under a name different from that listed in Item (A-2):

N/A

(A-4) The name, address, telephone number (including area code), facsimile number (including area code), and E-mail address of the Applicant's Management Contact:

James MacKenzie, President, Chief Executive Officer and Secretary

1882 Porter Lake Drive, Suite 101, Sarasota, FL 34240

Telephone: (888) 476 - 0881

Facsimile: (403) 398 - 0714

james.mackenzie@quortechequities.com

(A-5) The name, address, telephone number (including area code), facsimile number (including area code), and E-mail address of the Applicant's Attorney and/or Consultant:

Thomas M. Forte, Consultant to WiMacTel, Inc.

2600 Maitland Center Parkway, Suite 300

Maitland, FL 32751

Telephone :(407)740-3001

Fax Number:(407)740-0613

tforte@tminc.com

(A-6) The name, address, telephone number (including area code), facsimile number (including area code), and E-mail address of the Applicant's Complaint Contact Person:

Alvaro Quiros, Chief Marketing Officer

1882 Porter Lake Drive, Suite 101, Sarasota, FL 34240

Toll Free: (888) 476 - 0881

aquiros@quortech.com

(A-7) What type of legal entity is the Applicant? Mark the appropriate box(s) and category.

Sole proprietorship

Partnership: Limited, General, Arizona, Foreign

Limited Liability Company: Arizona, Foreign

Corporation: "S", "C", Non-profit

Other, specify: _____

(A-8) Please include "Attachment A":

Attachment "A" must include the following information:

1. A copy of the Applicant's Certificate of Good Standing as a domestic or foreign corporation, LLC, or other entity in Arizona.
2. A list of the names of all owners, partners, limited liability company managers (or if a member managed LLC, all members), or corporation officers and directors (specify).
3. Indicate percentages of ownership of each person listed in A-8.2.

(A-9) Include your Tariff as "Attachment B".

Your Tariff must include the following information:

1. Proposed Rates and Charges for each service offered (reference by Tariff page number).
2. Tariff Maximum Rate and Prices to be charged (reference by Tariff page number).
3. Terms and Conditions Applicable to provision of Service (reference by Tariff page number).
4. Deposits, Advances, and/or Prepayments Applicable to provision of Service (reference by Tariff page number).
5. The proposed fee that will be charged for returned checks (reference by Tariff page number).

(A-10) Indicate the geographic market to be served:

- Statewide. (Applicant adopts statewide map of Arizona provided with this application).
- Other. Describe and provide a detailed map depicting the area.

(A-11) Indicate if the Applicant or any of its officers, directors, partners, or managers has been or are currently involved in any formal or informal complaint proceedings before any state or federal regulatory commission, administrative agency, or law enforcement agency.

Describe in detail any such involvement. Please make sure you provide the following information:

1. States in which the Applicant has been or is involved in proceedings.
2. Detailed explanations of the Substance of the Complaints.
3. Commission Orders that resolved any and all Complaints.
4. Actions taken by the Applicant to remedy and/or prevent the Complaints from re-occurring.

None of WiMacTel's officers directors, partners or managers have been involved or are currently involved in any formal or informal complaint proceedings before any state or federal regulatory commission, administrative agency or law enforcement agency.

(A-12) Indicate if the Applicant or any of its officers, directors, partners, or managers has been or are currently involved in any civil or criminal investigation, or had judgments entered in any civil matter, judgments levied by any administrative or regulatory agency, or been convicted of any criminal acts within the last ten (10) years.

Describe in detail any such judgments or convictions. Please make sure you provide the following information:

1. States involved in the judgments and/or convictions.
2. Reasons for the investigation and/or judgment.
3. Copy of the Court order, if applicable.

None of WiMacTel's officers directors, partners or managers have been involved in any civil or criminal investigation or had judgments entered in any civil matter, judgments levied by any administrative or regulatory agency, or been convicted of any criminal acts within the last ten (10) years.

(A-13) Indicate if the Applicant's customers will be able to access alternative toll service providers or resellers via 1+101XXXX access.

Yes

No

(A-14) Is Applicant willing to post a Performance Bond? Please check appropriate box(s).

For Long Distance Resellers, a \$10,000 bond will be recommended for those resellers who collect advances, prepayments or deposits.

Yes

No

If "No", continue to question (A-15).

For Local Exchange Resellers, a \$25,000 bond will be recommended.

Yes

No

If "No", continue to question (A-15).

For Facilities-Based Providers of Long Distance, a \$100,000 bond will be recommended.

Yes

No

If "No", continue to question (A-15).

For Facilities-Based Providers of Local Exchange, a \$100,000 bond will be recommended.

Yes

No

If any box in (A-14) is marked "No", continue to question (A-15).

Note: Amounts are cumulative if the Applicant is applying for more than one type of service.

(A-15) If any box in (A-14) is marked "No", provide the following information. Clarify and explain the Applicant's deposit policy (reference by tariff page number). Provide a detailed explanation of why the Applicant's superior financial position limits any risk to Arizona consumers.

The Company will not receive deposits or advance payment for Arizona Intrastate services from Customers.

(A-16) Submit copies of affidavits of publication that the Applicant has, as required, published legal notice of the Application in all counties where the Applicant is requesting authority to provide service.

Note: For Resellers, the Applicant must complete and submit an Affidavit of Publication Form as Attachment "C" before Staff prepares and issues its report. Refer to the Commission's website for Legal Notice Material (Newspaper Information, Sample Legal Notice and Affidavit of Publication). For Facilities-Based Service Providers, the Hearing Division will advise the Applicant of the date of the hearing and the publication of legal notice. Do not publish legal notice or file affidavits of publication until you are advised to do so by the Hearing Division.

(A-17) Indicate if the Applicant is a switchless reseller of the type of telecommunications services that the Applicant will or intends to resell in Arizona:

Yes

No

If "Yes", provide the name of the company or companies whose telecommunications services the Applicant resells.

The Company intends to provide interexchange long distance and operator services to various aggregator locations throughout the state using the underlying carrier services of various certificated interexchange carriers.

(A-18) List the States in which the Applicant has had an application approved or denied to offer telecommunications services similar to those that the Applicant will or intends to offer in Arizona:

Note: If the Applicant is currently approved to provide telecommunications services that the Applicant intends to provide in Arizona in less than six states, excluding Arizona, list the Public Utility Commission ("PUC") of each state that granted the authorization. For each PUC listed provide the name of the contact person, their phone number, mailing address including zip code, and e-mail address.

See Attachment.

(A-19) List the States in which the Applicant currently offers telecommunications services similar to those that the Applicant will or intends to offer in Arizona.

Note: If the Applicant currently provides telecommunication services that the Applicant intends to provide in Arizona in six or more states, excluding Arizona, list the states. If the Applicant does not currently provide telecommunications services that the Applicant intends to provide in Arizona in five or less states, list the key personnel employed by the Applicant. Indicate each employee's name, title, position, description of their work experience, and years of service in the telecommunications services industry.

See Attachment.

(A-20) List the names and addresses of any alternative providers of the service that are also affiliates of the telecommunications company, as defined in R14-2-801.

N/A

(A-21) Check here if you wish to adopt as your petition a statement that the service has already been classified as competitive by Commission Decision:

Decision # 64178 Resold Long Distance

Decision # 64178 Resold LEC

Decision # 64178 Facilities Based Long Distance

Decision # 64178 Facilities Based LEC

B. FINANCIAL INFORMATION

(B-1) Indicate if the Applicant has financial statements for the two (2) most recent years.

Yes No

If "No," explain why and give the date on which the Applicant began operations.

WiMacTel is a start-up company and has not yet started to provide service in any jurisdiction; therefore, the company does not have financial statements for two years. The Company will begin operations as soon as certification is obtained.

(B-2) Include "Attachment D".

Provide the Applicant's financial information for the two (2) most recent years.

1. A copy of the Applicant's balance sheet.
2. A copy of the Applicant's income statement.
3. A copy of the Applicant's audit report.
4. A copy of the Applicant's retained earnings balance.
5. A copy of all related notes to the financial statements and information.

Note: Make sure "most recent years" includes current calendar year or current year reporting period.

(B-3) Indicate if the Applicant will rely on the financial resources of its Parent Company, if applicable.

WiMacTel will be able to, if needed, provide a copy of the Consolidated Financial Statements of its parent company, QuorTech Equities as well as a Letter of Guarantee for WiMacTel's obligations within Arizona.

(B-4) The Applicant must provide the following information.

1. Provide the projected total revenue expected to be generated by the provision of telecommunications services to Arizona customers for the first twelve months following certification, adjusted to reflect the maximum rates for which the Applicant requested approval. Adjusted revenues may be calculated as the number of units sold times the maximum charge per unit.
2. Provide the operating expenses expected to be incurred during the first twelve months of providing telecommunications services to Arizona customers following certification.
3. Provide the net book value (original cost less accumulated depreciation) of all Arizona jurisdictional assets expected to be used in the provision of telecommunications service to Arizona customers at the end of the first twelve months of operation. Assets are not limited to plant and equipment. Items such as office equipment and office supplies should be included in this list.
4. If the projected value of all assets is zero, please specifically state this in your response.
5. If the projected fair value of the assets is different than the projected net book value, also provide the corresponding projected fair value amounts.

C. RESOLD AND/OR FACILITIES-BASED LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES

(C-1) Indicate if the Applicant has a resale agreement in operation,

Yes No

If "Yes", please reference the resale agreement by Commission Docket Number or Commission Decision Number.

D. FACILITIES-BASED LONG DISTANCE AND/OR FACILITIES BASED LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES

(D-1) Indicate if the Applicant is currently selling facilities-based long distance telecommunications services AND/OR facilities-based local exchange telecommunications services in Arizona. This item applies to an Applicant requesting a geographic expansion of their CC&N:

Yes No

If "Yes," provide the following information:

1. The date or approximate date that the Applicant began selling facilities-based long distance telecommunications services AND/OR facilities-based local exchange telecommunications services in Arizona.
2. Identify the types of facilities-based long distance telecommunications services AND/OR facilities-based local exchange telecommunications services that the Applicant sells in Arizona.

If "No," indicate the date when the Applicant will begin to sell facilities-based long distance telecommunications AND/OR facilities-based local exchange telecommunications services in Arizona.

E. FACILITIES-BASED LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES

(E-1) Indicate whether the Applicant will abide by the quality of service standards that were approved by the Commission in Commission Decision Number 59421:

Yes No

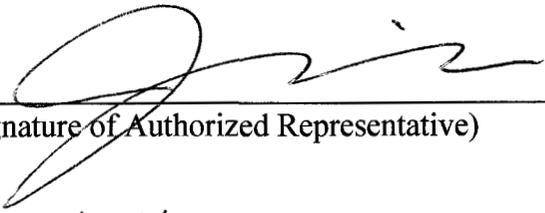
(E-2) Indicate whether the Applicant will provide all customers with 911 and E911 service, where available, and will coordinate with incumbent local exchange carriers ("ILECs") and emergency service providers to provide this service:

Yes No

(E-3) Indicate that the Applicant's switch is "fully equal access capable" (i.e., would provide equal access to facilities-based long distance companies) pursuant to A.A.C. R14-2-1111 (A):

Yes No

I certify that if the applicant is an Arizona corporation, a current copy of the Articles of Incorporation is on file with the Arizona Corporation Commission and the applicant holds a Certificate of Good Standing from the Commission. If the company is a foreign corporation or partnership, I certify that the company has authority to transact business in Arizona. I certify that all appropriate city, county, and/or State agency approvals have been obtained. Upon signing of this application, I attest that I have read the Commission's rules and regulations relating to the regulations of telecommunications services (A.A.C. Title 14, Chapter 2, Article 11) and that the company will abide by Arizona state law including the Arizona Corporation Commission Rules. I agree that the Commission's rules apply in the event there is a conflict between those rules and the company's tariff, unless otherwise ordered by the Commission. I certify that to the best of my knowledge the information provided in this Application and Petition is true and correct.



(Signature of Authorized Representative)

10-21-10

(Date)

James MacKenzie

(Print Name of Authorized Representative)

President, Chief Executive Officer and Secretary

(Title)

SUBSCRIBED AND SWORN to before me this 21st day of October, 2010

Kathleen Steinke

NOTARY PUBLIC

My Commission Expires _____



WIMACTEL, INC.

ATTACHMENT A

Certificate of Good Standing,
Corporate Officers and Directors

Delaware

PAGE 1

The First State

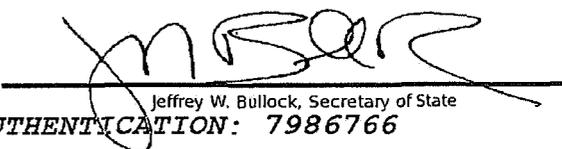
I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "WIMACTEL INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE ELEVENTH DAY OF MAY, A.D. 2010.



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You may verify this certificate online
at corp.delaware.gov/authver.shtml


Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 7986766

DATE: 05-11-10

RECEIVED MAY 13 2010

OFFICERS

The following individuals are officers of WiMacTel, Inc. and may be contacted at the Company's headquarters located at 1882 Porter Lake Drive, Suite 101, Sarasota, FL 34240:

James MacKenzie	President, Chief Executive Officer and Secretary
Alvaro Quiros	Chief Marketing Officer
John Wilson	Chief Technical Officer and Director

DIRECTORS

James MacKenzie	President, Chief Executive Officer and Secretary
John Wilson	Chief Technical Officer and Director

WIMACTEL, INC.

ATTACHMENT B

TARIFFS

WIMACTEL, INC.

ATTACHMENT B1

Proposed IXC Tariff

TITLE SHEET

ARIZONA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the resale of telecommunications services provided by WiMacTel, Inc. ("WiMacTel"), with principal offices at 1882 Porter Lake Drive, Suite 101, Sarasota, Florida 34240, toll free telephone number (888) 476-0881. This tariff applies for services furnished within the State of Arizona. This tariff is on file with the Arizona Corporation Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

TABLE OF CONTENTS

Title Page 1

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Section 3 - Description of Service & Rates 14

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Section 5 - Promotions 19

Section 6 - Current Price List 20

Issued: _____ Effective: _____

Issued by: James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

CHECK SHEET

The Pages of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets are named below and comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

<u>Page</u>	<u>Revision</u>		<u>Page</u>	<u>Revision</u>		<u>Page</u>	<u>Revision</u>		<u>Page</u>	<u>Revision</u>
1	Original.	*	17	Original	*					
2	Original	*	18	Original	*					
3	Original	*	19	Original	*					
4	Original	*	20	Original	*					
5	Original	*								
6	Original	*								
7	Original	*								
8	Original	*								
9	Original	*								
10	Original	*								
11	Original	*								
12	Original	*								
13	Original	*								
14	Original	*								
15	Original	*								
16	Original	*								

* - Indicates Pages included with this filing.

Issued:

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Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C) - To Signify Changed Regulation
- (D) - Delete or Discontinue
- (I) - Change Resulting in an Increase to a Customer's Bill
- (M) - Moved From Another Tariff Location
- (N) - New
- (R) - Change Resulting in a Reduction to a Customer's Bill
- (T) - Change in Text or Regulation But No Change in Rate or Charge

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

TARIFF FORMAT

Sheet Numbering - Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.

Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the AZ C.C.. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14.

Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1.
- 2.1.1.
- 2.1.1.A.
- 2.1.1.A.1.
- 2.1.1.A.1.(a).
- 2.1.1.A.1.(a).I.
- 2.1.1.A.1.(a).I.(i).
- 2.1.1.A.1.(a).I.(i).(1).

Check Sheets - When a tariff filing is made with the AZ C.C., an updated check sheet accompanies the tariff filing. The check sheet lists the sheet contained in the tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages).

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the Customer's telephone to a WiMacTel designated switching center or point of presence.

Aggregator - Any person, excluding local exchange carriers and cellular service providers that, in the ordinary course of its operations, make telephones available to the public or to transient users of its premises, for intrastate telephone calls using a provider of operator services.

Authorized User - A person, firm, corporation, or any other entity authorized by the Customer to utilize the Carrier's service.

Authorization Code - A pre-defined series of numbers to be dialed by the Customer or Authorized User upon access to the Carrier's Travel Card Service network to identify the caller and validate the caller's authorization to use the services provided.

AZ C.C. - Arizona Corporation Commission.

Company or Carrier - WiMacTel, Inc. unless otherwise clearly indicated by the context.

Customer - The person, firm, corporation or other entity which orders, cancels, amends or uses service and is responsible for payment of charges and compliance with the Company's tariff.

Dedicated Access Origination/Termination - Where access between the customer and the interexchange carrier is provided on dedicated circuits. The cost of these dedicated circuits is billed by the access provider directly to the Customer.

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such end offices, customers presubscribe their telephone line(s) to their preferred interLATA carrier.

LEC - Local Exchange Company.

Serving Wire Center - A specified geographic point from which the vertical and horizontal coordinate is used in calculation of airline mileage.

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (CONT'D.)

Switched Access Origination/Termination - Where access between the customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the customer is a LEC provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

Travel Card Call - A service whereby the Customer or Authorized User dials all of the digits necessary to route and bill a call placed from a location other than his/her residence or normal place of business. Service is accessed via a "1-800" or other access code dialing sequence.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage may be used for the purposed of rating calls.

WiMacTel - Used throughout this tariff to refer to WiMacTel, Inc.

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of WiMacTel, Inc.

WiMacTel provides resold intrastate long distance telephone service available within the State of Arizona under the terms of this tariff.

WiMacTel maintains the communication services provided hereinunder in accordance with the terms and conditions set forth under this tariff. The customer shall be responsible for all charges due for such service arrangement.

The Company's services are provided on a monthly basis unless ordered on a longer term basis, and are available twenty-four hours per day, seven days per week.

2.2 Limitations

2.2.1 Service is offered subject to the provisions of this tariff.

2.2.2 WiMacTel reserves the right to discontinue furnishing service, or limit the use of service necessitated by conditions beyond its control; or when the customer is using service in violation of the law or the provisions of this tariff.

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.3 Liabilities of The Company

2.3.1 WiMacTel's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the customer for the period during which the aforementioned faults in transmission occur.

2.3.2 WiMacTel shall be indemnified and held harmless by the customer against:

- (A)** Claims for libel, slander, or infringement of copyright arising out of the material, data, information, or other content transmitted by means of the Company's services.
- (B)** All other claims arising out of any act or omission of the customer in connection with any service provided by WiMacTel.

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.4 Credit Allowances for Interruption of Service

Credit allowances for interruption of service are limited to the initial period minimum charges incurred for re-establishing the interrupted call.

2.5 Restoration of Service

The use and restoration of service shall be in accordance with the priority system specified in part 64, Subpart D of the Rules and Regulations of the Federal Communications Commission.

2.6 Deposits and Credit Checks

The company may check the credit history of prospective customers using standard credit-check methods. The Company does not require deposits from Customers.

Issued:

Effective:

Issued by:

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.7 Advance Payments**

WiMacTel does not require advance payments from its Customers.

2.8 Taxes and Fees

All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates. Customer shall be responsible for any applicable taxes.

2.8.1 Arizona Universal Fund

In addition to all other taxes and fees that are listed herein or passed through in the normal course of business (e.g., sales tax), the Company shall also add an amount to be collected to each bill for recovery of the Arizona Universal Service Fund (AUSF).

Towards the ultimate goal that basic service be available and affordable to all citizens of the state, the Arizona Corporation Commission has created support mechanisms to assist in the provision of such service in high-cost areas. Pursuant to Arizona Administrative Code, R14-2, Article 12, the rule directs that the surcharge will be levied on all telecommunications service purchased by end-users.

The Arizona Universal Service Fund (AUSF) surcharge will be the amount set forth in the Arizona Administrative Code, R14-2, Article 12. The percentage and amounts set forth will be subject to periodic adjustment by the Company.

2.9 Customer Complaints and/or Billing Disputes

Customers have the right to refer billing disputes and any other complaints to WiMacTel, Inc. at 1882 Porter Lake Drive, Suite 101, Sarasota, FL 34240. Our Customer Service department can be reached by dialing 1-888-476-0881.

Issued:**Effective:****Issued by:**

James MacKenzie, President and CEO
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.10 Cancellation of Service by Carrier

Without incurring liability, the Carrier may immediately discontinue or cancel service:

2.10.1 Service may be disconnected without advance written notice under the following conditions:

- (A) the existence of an obvious hazard to the safety or health of the consumer of the general population or the Company's personnel or facilities;
- (B) the Company has evidence of tampering or the evidence of fraud.

2.10.2 Service may be disconnected provided that the Company has provided five days' written notice as established by the AZ C.C. under the following conditions:

- (A) Customer violation of any of the utility's tariffs filed with the Commission and/or violation of the Commission's rules and regulations.
- (B) Failure of the Customer to pay a bill for service.
- (C) Failure to meet or maintain the Company's credit and deposit requirements (if any).
- (D) Failure of the Customer to provide the utility reasonable access to its equipment and property.
- (E) Customer breach of contract for service between the Company and Customer
- (F) When necessary for the Company to comply with an order of any governmental agency having such jurisdiction.

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Sarasota, FL 34240

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.11 Billing for Service**

Itemized bills will be distributed to the customers on a monthly cycle.

Bills include the date of billing. The "date rendered" shall be the mailing date. Bills for service are considered delinquent 15 days after the bill is rendered. Failure to receive bills or notices which have been properly placed in the U.S. Mail shall not prevent such bills from becoming delinquent nor relieve the Customer of his or her payment obligations.

A late payment charge of 1.5% of the delinquent charges per month applies.

2.12 Installations and Connections

There are no installation or connection charges required to initiate service with the Company.

2.13 Billing Entity Conditions and Billing Dispute

When billing functions on behalf of WiMacTel are performed by local exchange telephone companies, credit card companies or others, the payment conditions and regulations of such companies apply, including any applicable interest and/or late payment charges. Billing disputes shall be processed by the Company or its billing agent consistent with State regulations. In case of any disputed charges that cannot be resolved by the billing company, the Billed Party may contact WiMacTel directly. If there is still a disagreement about the disputed amount after investigation and review by WiMacTel or other service provider, the Billed Party has the option to pursue the matter with the Commission.

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SECTION 3 - DESCRIPTION OF SERVICE & RATES

3.1 General

WiMacTel provides Direct Dial (1+), Inbound "800" Service, and Travel Card. The customer's total monthly use of Carrier's service is charged at the applicable rates per minute set forth herein. service for communications originating and terminating within the State of Arizona under terms of this tariff.

3.2 Timing and Rounding of Calls

Billing for calls placed over the network is based in part on the duration of the call.

3.2.1 Timing for all calls begins when the called party answers the call (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.

3.2.2 Chargeable time for all calls ends when one of the parties disconnects from the call.

3.2.3 Call durations and minimum calling periods are provided with each specific product as described in this tariff.

3.2.4 There is no billing applied for incomplete calls.

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SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)

3.3 Rate Periods and Holidays

Unless otherwise indicated elsewhere in this tariff, all usage-based rates are subject to the following time-of-day and day-of-week periods:

- 3.3.1** Day Rate Period - Applies to that portion of a call occurring from 8:00 AM to, but not including, 5:00 PM Monday through Friday.
- 3.3.2** Evening Rate Period - Applies to that portion of a call occurring from 5:00 PM to, but not including, 11:00 PM Sunday through Friday.
- 3.3.3** Night/Weekend Rate Period - Applies to that portion of a call occurring from 11:00 PM to, but not including 8:00 AM all days, 8:00 AM to, but not including, 11:00 PM Saturday; 8:00 AM to, but not including, 5:00 PM Sunday.
- 3.3.4** When a call is established in one rate period and ends in another rate period, the rate in effect at the calling station applies to the portion of the call occurring within that rate period. When a unit of time is split between two rate periods, the rate applicable to that unit of time is based on the rate period in which it began.

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SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)**3.4 Calculation of Distance**

Usage charges for mileage sensitive services vary based on the type of service subscribed to by the Customer. For services utilizing switched access, mileage measurements for rate schedules are based on the distance in airline miles between rate centers associated with the originating and terminating stations. For services utilizing dedicated access, mileage measurements for rate schedules are based on the distance in airline miles between the WiMacTel network access point associated with the station utilizing Dedicated Access Origination/Termination and the rate center associated with the called/calling station.

The distance between the originating and terminating points is calculated by using the "V" and "H" coordinates of the serving wire centers as defined by TelCordia, in the following manner:

- Step 1: Obtain the "V" and "H" coordinates for the serving wire center or network access point serving the Customer's location and the called/calling station.
- Step 2: Obtain the difference between the "V" coordinates. Obtain the difference between the "H" coordinates.
- Step 3: Square the differences obtained in Step 2.
- Step 4: Add the squares of the "V" difference and "H" difference obtained in Step 3.
- Step 5: Divide the sum of the square obtained in Step 4 by ten (10). Round to the next higher whole number if any fraction results from the division.
- Step 6: Obtain the square root of the whole number obtained in Step 5. Round to the next higher whole number if any fraction is obtained. This is the distance between the originating and terminating locations of the call.

Formula =

$$\sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

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SECTION 3 - DESCRIPTION OF SERVICE & RATES

3.5 WiMacTel Long Distance Base Plan

WiMacTel Long Distance Service applies to aggregator locations for the provision of direct dial toll service from these locations. This service is offered to these locations and is billed to the aggregator for use when an End User inserts direct payment into the aggregator instrument.

3.5.1 Usage Rates

(A) Long Distance Option 1

Long Distance Option 1 plan is for services offered to aggregator locations and billed in one (1) minute increments, with a minimum billing period of one (1) minute.

	Maximum	
	Initial Period	Each Add'l 1 Period
Less than 1000 ANI's	\$0.03780	\$0.03780
1000 + ANI's	\$0.02835	\$0.02835

(B) Long Distance Option 2

Long Distance Option 2 plan is for services offered to aggregator locations and billed in six (6) second increments, with a minimum billing period of eighteen (18) seconds.

	Maximum	
	Initial Period	Each Add'l 1 Period
Less than 1000 ANI's	\$0.01134	\$0.00378
1000 + ANI's	\$0.00851	\$0.00284

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SECTION 4 - MISCELLANEOUS SERVICES

4.1 Directory Assistance

4.1.1 Directory Assistance Service

Directory Assistance is available to Customers of WiMacTel service. A Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number.

Directory Assistance, Per Call

	Maximum	Minimum
Intrastate Directory Assistance	\$3.74	\$2.49

4.1.2 Call Completion Service

The Company Directory Assistance operator, or automated attendant, will complete the call to the number requested by the Customer without requiring the Customer to redial the number. A Directory Assistance Call Completion charge applies for this service. This charge is in addition to the charge for determining the telephone number requested by the Customer and in addition to any usage and per call charges associated with placing the call.

A. Directory Assistance Call Completion, Per Call

	Maximum	Minimum
Per Call Charge:	\$1.50	\$1.00

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SECTION 5 - PROMOTIONS

5.1 Promotional Offerings

The Company from time to time may engage in special promotional trial service offerings of limited duration, not to exceed ninety (90) days, designed to attract new subscribers or to increase subscriber awareness of a particular service offering. Such promotional offerings will be limited to specific dates, times, and locations. Except for the rates charged under such promotions, all other terms and conditions of service contained in this tariff will apply to WiMacTel's promotional service offerings. The AZ C.C. will be notified thirty (30) days prior to the start of any promotional offering.

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SECTION 6 - CURRENT PRICE LIST

6.1 WiMacTel Long Distance Base Plan

WiMacTel Long Distance Service applies to aggregator locations for the provision of direct dial toll service from these locations. This service is offered to these locations and is billed to the aggregator for use when an End User inserts direct payment into the aggregator instrument.

6.1.1 Usage Rates

(A) Long Distance Option 1

Long Distance Option 1 plan is for services offered to aggregator locations and billed in one (1) minute increments, with a minimum billing period of one (1) minute.

	Initial Period	Each Add'l 1 Period
Less than 1000 ANI's	\$0.02520	\$0.02520
1000 + ANI's	\$0.01890	\$0.01890

(B) Long Distance Option 2

Long Distance Option 2 plan is for services offered to aggregator locations and billed in six (6) second increments, with a minimum billing period of eighteen (18) seconds.

	Initial Period	Each Add'l 1 Period
Less than 1000 ANI's	\$0.00756	\$0.00252
1000 + ANI's	\$0.00567	\$0.00189

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WIMACTEL, INC.

ATTACHMENT B2

Proposed Operator Service Tariff

TITLE SHEET

ARIZONA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the resale of Operator Assisted Services provided by WiMacTel, Inc. ("WiMacTel"), with principal offices at 1882 Porter Lake Drive, Suite 101, Sarasota, Florida 34240, toll free telephone number (888) 476-0881. This tariff applies for services furnished within the State of Arizona. This tariff is on file with the Arizona Corporation Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

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Sarasota, FL 34240

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CHECK SHEET

The Pages of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets are named below and comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

Page	Revision		Page	Revision		Page	Revision
1	Original	*	15	Original	*		
2	Original	*	16	Original	*		
3	Original	*	17	Original	*		
4	Original	*	18	Original	*		
5	Original	*	19	Original	*		
6	Original	*	20	Original	*		
7	Original	*	21	Original	*		
8	Original	*					
9	Original	*					
10	Original	*					
11	Original	*					
12	Original	*					
13	Original	*					
14	Original	*					

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SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C) - To Signify Changed Regulation
- (D) - Delete or Discontinue
- (I) - Change Resulting in an Increase to a Customer's Bill
- (M) - Moved From Another Tariff Location
- (N) - New
- (R) - Change Resulting in a Reduction to a Customer's Bill
- (T) - Change in Text or Regulation But No Change in Rate or Charge

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TARIFF FORMAT

Sheet Numbering - Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.

Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the AZ C.C. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14.

Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1.
- 2.1.1.
- 2.1.1.A.
- 2.1.1.A.1.
- 2.1.1.A.1.(a).
- 2.1.1.A.1.(a).I.
- 2.1.1.A.1.(a).I.(i).
- 2.1.1.A.1.(a).I.(i).(1).

Check Sheets - When a tariff filing is made with the AZ C.C., an updated check sheet accompanies the tariff filing. The check sheet lists the sheet contained in the tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages).

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the Customer's telephone to a WiMacTel designated switching center or point of presence.

Aggregator - Any person, excluding local exchange carriers and cellular service providers that, in the ordinary course of its operations, make telephones available to the public or to transient users of its premises, for intrastate telephone calls using a provider of operator services.

Authorized User - A person, firm, corporation, or any other entity authorized by the Customer to utilize the Carrier's service.

Authorization Code - A pre-defined series of numbers to be dialed by the Customer or Authorized User upon access to the Carrier's Travel Card Service network to identify the caller and validate the caller's authorization to use the services provided.

AZ C.C. - Arizona Corporation Commission.

Company or Carrier - WiMacTel, Inc. unless otherwise clearly indicated by the context.

Customer - The person, firm, corporation or other entity which orders, cancels, amends or uses service and is responsible for payment of charges and compliance with the Company's tariff.

Dedicated Access Origination/Termination - Where access between the customer and the interexchange carrier is provided on dedicated circuits. The cost of these dedicated circuits is billed by the access provider directly to the Customer.

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such end offices, customers presubscribe their telephone line(s) to their preferred interLATA carrier.

LEC - Local Exchange Company.

Operator Assisted Call - An intrastate telephone connection completed through the use of the Company's operator.

WiMacTel- Used throughout this tariff to refer to WiMacTel, Inc.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (CONT'D.)

Operator Services - Any telecommunication service that includes, as a component, any automatic or live assistance to a Customer or its Authorized User to arrange for billing or completion, or both, of an intrastate interLATA telephone call through a method other than:

- (i) automatic completion with billing to the telephone from which the call originated; or
- (ii) completion through an access code used by an Authorized User, with billing to an account previously established with the carrier by the Authorized User.

Operator Service Provider ("OSP") - Any person or entity that provides operator services by using either live or automated operator functions. When more than one entity is involved in processing an operator service call, the party billing the calls shall be considered the OSP. However, the subscribers to customer-owned pay telephone service shall not be deemed to be an OSP.

Operator Station Calls - An Operator Assisted call wherein the person originating the call is assisted by an operator but does not specify a particular person, department or extension to be reached through a PBX attendant.

Person-to-Person Calls - An Operator Assisted call which is placed under the stipulation that the caller will speak only to a specific called party, a specified extension or office to be reached through a PBX attendant. Such a call is not completed until either the specific party named by the caller is contacted, or the caller agrees to speak to a different party. The caller must arrange with the operator to make a person-to-person call; otherwise all Operator Assisted calls will be treated as Operator Station calls.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (CONT'D.)

Presubscribed Provider of Operator Services - The intrastate provider of Operator Services to which the Authorized User is connected when the Authorized User places a call using a provider of operator services without dialing a special access code.

Provider of Operator Services - Any common carrier that provides operator services or any other person determined by the Federal Communications Commission and/or the Arizona Corporation Commission to be providing operator services.

Real Time Rated - An intrastate call placed with the assistance of an operator, for which charges are collected by an aggregator, normally a hotel or motel, may be a hospital, from the guest or the occupant of the room from which the call originated. A call of this type requires that WiMacTel communicate the call detail and charges back to the originating location following completion of the call. This service is provided only where authorized by the Aggregator. Calls of this type are rated according to the real time rate schedules herein.

Serving Wire Center - A specified geographic point from which the vertical and horizontal coordinate is used in calculation of airline mileage.

Switched Access Origination/Termination - Where access between the customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the customer is a LEC provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

Third Party Calls - An Operator Assisted call for which charges are billed not to the originating number, but to a third party telephone number which is neither the originating nor the terminating telephone number.

Travel Card Call - A service whereby the Customer or Authorized User dials all of the digits necessary to route and bill a call placed from a location other than his/her residence or normal place of business. Service is accessed via a "1-800" or other access code dialing sequence.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage may be used for the purposed of rating calls.

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SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of WiMacTel, Inc.

WiMacTel provides resold operator assisted services available within the State of Arizona under the terms of this tariff.

WiMacTel maintains the communication services provided hereinunder in accordance with the terms and conditions set forth under this tariff. The customer shall be responsible for all charges due for such service arrangement.

The Company's services are provided on a monthly basis unless ordered on a longer term basis, and are available twenty-four hours per day, seven days per week.

2.2 Limitations

2.2.1 Service is offered subject to the provisions of this tariff.

2.2.2 WiMacTel reserves the right to discontinue furnishing service, or limit the use of service necessitated by conditions beyond its control; or when the customer is using service in violation of the law or the provisions of this tariff.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.3 Liabilities of The Company

2.3.1 WiMacTel's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the customer for the period during which the aforementioned faults in transmission occur.

2.3.2 WiMacTel shall be indemnified and held harmless by the customer against:

- (A)** Claims for libel, slander, or infringement of copyright arising out of the material, data, information, or other content transmitted by means of the Company's services.
- (B)** All other claims arising out of any act or omission of the customer in connection with any service provided by WiMacTel.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.4 Credit Allowances for Interruption of Service

Credit allowances for interruption of service are limited to the initial period minimum charges incurred for re-establishing the interrupted call.

2.5 Restoration of Service

The use and restoration of service shall be in accordance with the priority system specified in part 64, Subpart D of the Rules and Regulations of the Federal Communications Commission.

2.6 Deposits and Credit Checks

The company may check the credit history of prospective customers using standard credit-check methods. The Company does not require deposits from Customers.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.7 Advance Payments**

WiMacTel does not require advance payments from its Customers.

2.8 Taxes and Fees

All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates. Customer shall be responsible for any applicable taxes.

2.8.1 Arizona Universal Fund

In addition to all other taxes and fees that are listed herein or passed through in the normal course of business (e.g., sales tax), the Company shall also add an amount to be collected to each bill for recovery of the Arizona Universal Service Fund (AUSF).

Towards the ultimate goal that basic service be available and affordable to all citizens of the state, the Arizona Corporation Commission has created support mechanisms to assist in the provision of such service in high-cost areas. Pursuant to Arizona Administrative Code, R14-2, Article 12, the rule directs that the surcharge will be levied on all telecommunications service purchased by end-users.

The Arizona Universal Service Fund (AUSF) surcharge will be the amount set forth in the Arizona Administrative Code, R14-2, Article 12. The percentage and amounts set forth will be subject to periodic adjustment by the Company.

2.9 Customer Complaints and/or Billing Disputes

Customers have the right to refer billing disputes and any other complaints to WiMacTel, Inc. at 1882 Porter Lake Drive, Suite 101, Sarasota, FL 34240. Our Customer Service department can be reached by dialing 1-800-577-5534.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.10 Cancellation of Service by Carrier**

Without incurring liability, the Carrier may immediately discontinue or cancel service:

2.10.1 Service may be disconnected without advance written notice under the following conditions:

- (A) the existence of an obvious hazard to the safety or health of the consumer of the general population or the Company's personnel or facilities;
- (B) the Company has evidence of tampering or the evidence of fraud.

2.10.2 Service may be disconnected provided that the Company has provided five days' written notice as established by the AZ C.C. under the following conditions:

- (A) Customer violation of any of the utility's tariffs filed with the Commission and/or violation of the Commission's rules and regulations.
- (B) Failure of the Customer to pay a bill for service.
- (C) Failure to meet or maintain the Company's credit and deposit requirements (if any).
- (D) Failure of the Customer to provide the utility reasonable access to its equipment and property.
- (E) Customer breach of contract for service between the Company and Customer
- (F) When necessary for the Company to comply with an order of any governmental agency having such jurisdiction.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.11 Billing for Service

Itemized bills will be distributed to the customers on a monthly cycle.

Bills include the date of billing. The "date rendered" shall be the mailing date. Bills for service are considered delinquent 15 days after the bill is rendered. Failure to receive bills or notices, which have been properly placed in the U.S. Mail, shall not prevent such bills from becoming delinquent nor relieve the Customer of his or her payment obligations.

A late payment charge of 1.5% of the delinquent charges per month applies.

2.12 Installations and Connections

There are no installation or connection charges required to initiate service with the Company.

2.13 Third Party Billing

To protect against fraud, WiMacTel reserves the right to refuse to accept third party billed calls at its discretion.

2.14 Access to Other Carriers

Neither the Company nor its Subscribers may block access to other certificated carriers unless a waiver is granted by the Arizona Corporation Commission.

2.15 Access Charges

The Company, either directly or indirectly through its underlying carriers, will pay intrastate access charges for use of local exchange company facilities when completing intrastate Arizona calls.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.16 Call Splashing**

Pursuant to A.A.C. R-14-2-1008, the Company will not transfer calls to another carrier unless the rating and billing information for the call will properly reflect the originating and terminating points of the call. If such transfers are not possible, the Company will inform the caller that the call cannot be completed and that the preferred carrier may be reached via an access code or toll-free customer service number. If such a transfer occurs, it will be made at no charge to the end user.

2.17 Universal Service Fund

A monthly recurring surcharge is applicable to each retail Customer's total intrastate toll revenues in order to fund Arizona's Universal Service Fund.

218. Billing Entity Conditions and Billing Dispute

When billing functions on behalf of WiMacTel are performed by local exchange telephone companies, credit card companies or others, the payment conditions and regulations of such companies apply, including any applicable interest and/or late payment charges. Billing disputes shall be processed by the Company or its billing agent consistent with State regulations. In case of any disputed charges that cannot be resolved by the billing company, the Billed Party may contact WiMacTel directly. If there is still a disagreement about the disputed amount after investigation and review by WiMacTel or other service provider, the Billed Party has the option to pursue the matter with the Commission.

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SECTION 3 - DESCRIPTION OF SERVICE & RATES**3.1 General**

WiMacTel provides Operator Assisted services under the terms of this Tariff. The customer's total monthly use of Carrier's service is charged at the applicable rates per minute set forth herein. Service is offered for communications originating and terminating within the State of Arizona under terms of this tariff.

3.2 Timing and Rounding of Calls

Billing for calls placed over the network is based in part on the duration of the call.

3.2.1 Timing for all calls begins when the called party answers the call (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.

3.2.2 Chargeable time for all calls ends when one of the parties disconnects from the call.

3.2.3 Call durations and minimum calling periods are provided with each specific product as described in this tariff.

3.2.4 There is no billing applied for incomplete calls.

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SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)**3.3 Rate Periods and Holidays**

Unless otherwise indicated elsewhere in this tariff, all usage-based rates are subject to the following time-of-day and day-of-week periods:

- 3.3.1** Day Rate Period - Applies to that portion of a call occurring from 8:00 AM to, but not including, 5:00 PM Monday through Friday.
- 3.3.2** Evening Rate Period - Applies to that portion of a call occurring from 5:00 PM to, but not including, 11:00 PM Sunday through Friday.
- 3.3.3** Night/Weekend Rate Period - Applies to that portion of a call occurring from 11:00 PM to, but not including 8:00 AM all days, 8:00 AM to, but not including, 11:00 PM Saturday; 8:00 AM to, but not including, 5:00 PM Sunday.
- 3.3.4** When a call is established in one rate period and ends in another rate period, the rate in effect at the calling station applies to the portion of the call occurring within that rate period. When a unit of time is split between two rate periods, the rate applicable to that unit of time is based on the rate period in which it began.

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SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)**3.4 Calculation of Distance**

Usage charges for mileage sensitive services vary based on the type of service subscribed to by the Customer. For services utilizing switched access, mileage measurements for rate schedules are based on the distance in airline miles between rate centers associated with the originating and terminating stations. For services utilizing dedicated access, mileage measurements for rate schedules are based on the distance in airline miles between the WiMacTel network access point associated with the station utilizing Dedicated Access Origination/Termination and the rate center associated with the called/calling station.

The distance between the originating and terminating points is calculated by using the "V" and "H" coordinates of the serving wire centers as defined by Telcordia in the following manner:

Step 1: Obtain the "V" and "H" coordinates for the serving wire center or network access point serving the Customer's location and the called/calling station.

Step 2: Obtain the difference between the "V" coordinates. Obtain the difference between the "H" coordinates.

Step 3: Square the differences obtained in Step 2.

Step 4: Add the squares of the "V" difference and "H" difference obtained in Step 3.

Step 5: Divide the sum of the square obtained in Step 4 by ten (10). Round to the next higher whole number if any fraction results from the division.

Step 6: Obtain the square root of the whole number obtained in Step 5. Round to the next higher whole number if any fraction is obtained. This is the distance between the originating and terminating locations of the call.

Formula =

$$\sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

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SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)

3.5 WiMacTel Operator Service Base Plan

3.5.1 Usage Rates – IntraLATA/InterLATA

Miles	Maximum	
	Day	Evening/Night/Weekend
0-9999	\$0.25	\$0.13

3.5.2 Per Call Services Charges:

	Maximum	
	Automated	Operator Assisted
Automated Calling Card:	\$7.49	\$7.49
Collect (Station to Station):	\$7.49	\$8.50
3 rd Party	\$9.48	\$9.99
Person to Person:	\$14.22	\$9.99
Credit Card	\$14.22	\$14.99
Surcharges		
Premise Imposed Fee	\$5.00	

Billing: 1 Minute Increments

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SECTION 4 - MISCELLANEOUS SERVICES

4.1 Directory Assistance

4.1.1 Directory Assistance Service

Directory Assistance is available to Customers of WiMacTel service. A Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number.

Directory Assistance, Per Call

	Maximum	Minimum
Intrastate Directory Assistance	\$3.74	\$2.49

4.1.2 Call Completion Service

The Company Directory Assistance operator, or automated attendant, will complete the call to the number requested by the Customer without requiring the Customer to redial the number. A Directory Assistance Call Completion charge applies for this service. This charge is in addition to the charge for determining the telephone number requested by the Customer and in addition to any usage and per call charges associated with placing the call.

A. Directory Assistance Call Completion, Per Call

	Maximum	Minimum
Per Call Charge:	\$1.50	\$1.00

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SECTION 5 - CURRENT PRICE LIST

5.1 WiMacTel Operator Service Base Plan

5.1.1 Usage Rates – IntraLATA/InterLATA

Miles	Day	Evening/Night/Weekend
0-9999	\$0.25	\$0.13

5.1.2 Per Call Services Charges:

	Automated	Operator Assisted
Automated Calling Card:	\$4.99	\$4.99
Collect (Station to Station):	\$4.99	\$5.50
3 rd Party	\$9.48	\$9.99
Person to Person:	\$9.48	\$9.99
Credit Card	\$4.99	\$4.99

Surcharges

Premise Imposed Fee \$5.00

Billing: 1 Minute Increments

Billing: 1 Minute Increments

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WIMACTEL, INC.

ATTACHMENT C

KEY PERSONNEL

James MacKenzie, President & Chief Executive Officer, WiMacTel, Inc.

James is an accomplished executive with over 25 years of experience in Business Leadership, M&A, Sales and Marketing, Strategic Planning, Technology and cross functional management of all business disciplines. James has been involved in the public communications industry for over 15 years and has extensive experience in all aspects of the payphone business. He has held the following positions in his career prior to WiMacTel: President & CEO of QuorTech Solutions, Inc., the leading supplier of payphones, parts, and repair/refurbishment to the payphone industry, where he is responsible for overall management and strategic direction of the company, Group Vice President at Gores Technology Group where he was responsible for due diligence, formulation and execution of detailed operating plans and accountable for strategic direction and financial performance of a portfolio of companies providing direction to assigned CEO's and General Manager and Vice President, Nortel Networks Payphone Division where he was responsible for overall management and strategic direction of the payphone division as well as various other Technology, Product Management and Sales roles, Nortel Networks. James has a degree in Electrical Engineering and has been educated in Executive Finance at Queen's University in Kingston Ontario.

John Wilson, Vice President & Chief Technology Officer, WiMacTel, Inc.

John is an accomplished executive with over 20 years of experience in Technology, M&A, Strategic Planning and cross functional management. John has in depth experience in reviewing, acquiring and transitioning new businesses, and in operational management. John has been involved in the public communications industry for over 10 years and has extensive knowledge of existing and new technologies associated with the payphone business. He has held the following positions prior to WiMacTel: Vice President & CTO of QuorTech Solutions, Inc where he is responsible for all aspects of technology direction and delivery, M&A, Gores Technology Group where he was responsible for due diligence, technology centric analysis, intellectual property management and technology strategic planning and CTO of iTDi where he was responsible for overall technology strategy and delivery as well as various other Technology roles, Nortel Networks. John has a degree in Electrical Engineering Science from the University of Western Ontario, London, and has been educated in Executive Finance at Queen's University, Kingston Ontario.

Alvaro Quiros, Vice President & Chief Marketing Officer, WiMacTel, Inc.

Al is an accomplished sales executive with over 20 years of experience in Sales, Account Management and Marketing. Al has in depth experience in analyzing and developing marketing strategies. Al has been involved in the public communications industry for over 18 years and has extensive knowledge and understanding of the payphone business case and life cycle management. He has held the following positions prior to WiMacTel: Vice President Sales, QuorTech Solutions, Inc. where he is responsible for sales and marketing to the United States, Mexico and Latin America as well as various other sales and account management roles for Elcotel Telecommunications which developed the first smart payphone for the Independent Payphone Provider in 1992. Al has a degree in Economics from Stetson University in Deland, Florida and the University of Madrid in Spain.

J.L. (JIM) BOLOKOSKI

He is a graduate from the University of Calgary with a Bachelor of Commerce Degree Accounting major, minor in Economics and Finance plus a professional designation as a Certified Management Accountant. He has over 25 years of business experience in a variety of roles including; Chief Executive Officer, Chief Financial and Chief Operating Officer displaying visionary growth and creative problem-solver techniques while operating in a fast-paced environment. His roles have touched all aspects of a corporation. He has additional training and experience in such key areas as; increasing shareholder value, business sustainability design and execution, corporate benchmarking and local and international taxation. He has worked with PricewaterhouseCoopers Securities Inc., the global leader in professional services specializing in a corporate finance advisory role involving the raising of capital, acquisitions and divestitures for all types of private and public organizations. Levering his vast experience with both private and public companies he has delivered numerous successful strategic and has successfully executed many operational and restructuring plans in addition to the design and implementation of several tax driven international operating structures. His experience has been gained within a wide range of industries that include: Professional services, Technology, Manufacturing, Oil and gas services, Information Technology, Real Estate development, Telecommunications, Services and Packaged and bundled software. Currently a CFO within the QuorTech Group of Company's including; WiMacTel Inc., QuorTech Solutions Inc., iTechnology Customer Service and Support Inc. and QuorTech Equities Ltd.

Dave Askeland, Chief Operating Officer, WiMacTel, Inc.

Dave is an accomplished executive with over 19 years of experience in Sales, Service and Technical Operations. He has an extensive background in Process Improvement and Operations Management. He has held the following positions prior to WiMactel: Regional Director and Manager, Sterling Payphones LLC in Atlanta, GA where he was responsible for managing day-to-day, multi site operations to maximize net operating income with limited resources, cut costs, and improve service route efficiency, equipment deployed in over 6,000 locations in 18 states, Vice President of Sales & Marketing, Davel Communications, Inc. in Cleveland, OH where he improved gross margins while maintaining annual revenue of \$50M through direct and indirect sales teams in a declining industry. Dave was Vice President, American Telemanagement Solutions in Red Bank, NJ where he provided industry expertise and acted as program manager for projects in the travel center and truck stop industries; financial turnaround, RPF process management, utility expense auditing, and strategic planning. He has also held positions with Toll Call, Inc., Hewlett Packard and Sprint. Dave has a MA in Psychology from the University of West Georgia and a BA in Business/Basic Studies from the University of South Florida.

WIMACTEL, INC.

ATTACHMENT D

Financial Statements

WiMacTel, Inc.
Balance Sheet
Monthly Trend and Year To Date Fiscal 2010

ASSETS	May
CURRENT	
Cash	25,000
Accounts Receivable	-
AR Allowance	-
Prepaid Items	-
Inventory	-
Due from Shareholders	-
	25,000
OTHER	
Due From QSI	-
CAPITAL ASSETS	
CAPITAL Assets Accum Depreciation	-
	-
	-
	25,000
LIABILITIES	
CURRENT	
Bank Indebtedness	-
Accounts Payable	-
Accrued and Other Payables	-
Development Fees Payable	-
Known Product Defects	-
Warranty Items	-
Income Tax Payable	-
Deferred Revenue	-
	-
LONG TERM DEBT	25,000
DEFERRED INCOME TAXES	
	-
	25,000
SHAREHOLDERS' EQUITY	
SHARE CAPITAL	
CURRENT EARNINGS (LOSS)	-
Translation Adjustment	-
Share capital Preferred	-
Paid In Surplus	-
RETAINED EARNINGS	
	-
	-
	\$ 25,000
	-

WIMACTEL, INC.

ATTACHMENT E

Arizona Map



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WIMACTEL, INC.

ATTACHMENT F

List of State Certifications

WIMACTEL, Inc. Certification Status

Authorized States	CLEC Certification	Approval Date	IXC Certification	Approval Date
Alabama	Approved	9/7/2010	Approved	9/7/2010
Arizona				
Arkansas	Pending		Pending	
California	Pending		Pending	
Colorado				
Connecticut				
Delaware				
DC				
Florida	Approved	10/20/2010	Approved	7/8/2010
Georgia	Pending		Pending	
Idaho				
Illinois	Approved	10/6/2010	Approved	10/6/2010
Indiana				
Iowa	Pending		Not Required	
Kansas	Approved	8/31/2010	Approved	8/31/2010
Kentucky				
Louisiana	Pending		Pending	
Maine				
Maryland	Pending		Pending	
Massachusetts	Approved	8/25/2010	Approved	8/25/2010
Michigan				
Minnesota	Pending		Pending	
Mississippi				
Missouri	Pending		Pending	
Montana				
Nebraska				
Nevada	Pending		Pending	
New Hampshire				
New Jersey	Pending		Pending	
New Mexico	Approved	9/2/2010	Approved	9/8/2010
New York	Pending		Pending	
North Carolina	Pending		Pending	
North Dakota				
Ohio				
Oklahoma	Pending		Pending	
Oregon				
Pennsylvania	Pending		Pending	
Rhode Island				
South Carolina	On Agenda	10/18/2010	On Agenda	10/18/2010
South Dakota				
Tennessee				
Texas	Pending		Approved	6/24/2010
Utah				
Vermont				
Virginia				
Washington	Approved	10/16/2010	Approved	10/16/2010
West Virginia				
Wisconsin	Approved	7/26/2010	Approved	7/26/2010
Wyoming				